

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 2104 - HB 2210**

March 13, 2022

**SUMMARY OF BILL:** Authorizes a winery or farm wine producer to conduct business at multiple satellite facilities. Removes the limitation on the size and number of wineries or farm wine producers that may operate out of one satellite facility. Removes the requirement that certain wineries or farm wine producers must obtain the wine provided at their satellite facilities from a wholesaler.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Removing the requirement that a winery or farm wine producer may only transport wine to a satellite facility through a wholesaler will not have a significant impact on tax collections, as the wine gallonage tax and wholesale case tax will be collected and remitted by the winery or farm wine producer.
- Removing the cap on the number of satellite facilities a winery or farm wine producer may conduct business at and the cap on the number of wineries or farm wine producers that may conduct business at a satellite facility will not significantly impact wine sales in the state. Any fiscal impact to state or local government will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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